



# The Gujarat Government Gazette

## EXTRAORDINARY

### PUBLISHED BY AUTHORITY

Vol. LXII ] SATURDAY, JULY 17, 2021 / ASADHA 26, 1943

Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

#### PART IV-B

**Rules and Orders (Other than those published in Parts I, I-A, and I-L) made  
by the Government of Gujarat under the Gujarat Acts**

#### FINANCE DEPARTMENT

#### NOTIFICATION

Sachivalaya, Gandhinagar, 17<sup>th</sup> July, 2021.

#### GUJARAT VALUE ADDED TAX ACT, 2003.

**No. (GHN-53) VAT-2021-S.5(2)(59)-TH :-** WHEREAS the Government of Gujarat considers it necessary so to do in the public interest;

NOW, HTEREFORE, in exercise of the powers conferred by clause (a) of sub-section (2) of section 5 of the Gujarat Valuse Added Tax Act, 2003 (Guj. 1 of 2005), the Government of Gujarat hereby amends the Government Notification, Finance Department No. (GHN-35) VAT-2006-S.5(2)(1)-TH, dated the 31<sup>st</sup> March, 2006, as follows, namely:-

(i) in the Schedule appended to the said notification; after the entry at serial No. 117, the following entry shall be added, namely:-

Entry No.	Class of Sales of Purchases.	Exemption whether whole or Part of tax.	Restriction and conditions if any
1	2	3	4
"118	Sales of Aviation Turbine Fuel to any airline having a fixed wing aircraft, Helicopters and Seaplanes by RCS (Regional Connectivity Scheme)/UDAN (Ude Desh ka aam Nagrik) Flights to any Air port/Heliport/Helipad/ Water Aerodrome in the State up to 10 years from the date of publication of this Notification.	To the extent to which the amount of tax exceeds one paisa in the rupee.	Whenever Aviation Turbine Fuel is sold to such airline, a certificate in the Form appended to this notification for usage as mentioned in column 2 shall be obtained from the airlines taking supplies of aviation turbine fuel for such aircraft duly signed by authorized signatory of such airlines,";

(ii) after the Schedule, the following certificate for the purpose of entry 118 shal be added, namely:

**“CERTIFICATE**

(Certificate for the purpose of entry 118 to be obtained from the airlines taking supplies of aviation turbine fuel under Regional Connectivity Scheme/UDAN(Ude Desh ka aam Nagrik))

Certificate that aviation turbine fuel sold to us under invoice No..... Date ..... Is for the use in an aircraft mentioned in column 2 under entry 118 of the Schedule appended to the Government Notification, Finance Department No. (GHN-53)VAT-2021-S.5(2)(59)-TH, dated the 17<sup>th</sup> July, 2021 operated by us for the flight mentioned in the said entry.

By order and in the name of Governor of Gujarat.

**DILIP THAKER,**  
Deputy Secretary to Government.

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